

SB 5498 - DIGEST

Declares that nonresidents of this state are eligible for an exemption in the form of a remittance of state and local sales tax paid on purchases of tangible personal property for use outside this state when the purchaser: (1) Is a bona fide resident of a state or possession or Province of Canada other than the state of Washington and such state, possession, or Province of Canada does not impose a retail sales tax or use tax of three percent or more or, if imposing such a tax, permits Washington residents exemption from otherwise taxable sales by reason of their residence; and

(2) Applies to the department for remittance of the tax paid.

Declares that, notwithstanding anything in this act to the contrary, an individual shall not qualify for remittance of local sales tax under this act when the local jurisdiction has passed an ordinance or resolution which specifies no remittance is permissible.